

**1. How the Function Field Is Used**

The function field represents a general operational area in an LEA and groups together related activities. A function describes activities or services performed in order to accomplish the goal. Most LEAs use all of the functions in the process of educating students or organizing the resources to educate students. For example, to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students, and provide health services. Each of these activities is a function. Function refers to the activity or service performed to support one or more goals.

Every expenditure must be coded to a function. Although the function field applies mainly to expenditure accounts, it may be used with revenue accounts and balance sheet accounts at the discretion of the LEA.

Expenditures coded to instructional functions (1000–1999), ancillary service functions (4000–4999), or community service functions (5000–5999) must be directly charged to a specific goal. Goal 0000, Undistributed, and Goal 5001, Special Education—Unspecified, are not allowed with those three types of functions.

The following page provides examples of how to use the function field.

## 105—Function (Activity)

### 2. Examples of Coding the Function Field

#### Revenue Transaction

The school district receives its state lottery funding. The revenue would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	1100	0	0000	<b>0000</b>	8560	000

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery, which has a special accounting requirement.
- Project Year is not necessary in this example.
- Goal is generally not required for revenues.
- **Function is not required for revenues.**
- Object 8560 is State Lottery Revenue.
- School is not required.

#### Expenditure Transaction

The district uses the lottery funding to pay for upgrading the equipment in the computer lab:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	1100	0	1110	<b>2420</b>	4400	123

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery.
- Project Year is not necessary in this example.
- Goal 1110 is Regular Education, K–12. The computer lab is used primarily by the regular K–8 students of the ABC Elementary School.
- **Function 2420 is Instructional Library, Media, and Technology.**
- Object 4400 is Noncapitalized Equipment.
- School 123 is the ABC Elementary School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

#### Balance Sheet Transaction

At year-end the third and fourth quarters of lottery revenue have not yet been received and are booked as an account receivable:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	1100	0	0000	<b>0000</b>	9290	000

- Fund 01 is the General Fund.
- Resource 1100 is State Lottery.
- Project Year is not required for balance sheet transactions.
- Goal is not required for balance sheet transactions.
- **Function is not required for balance sheet transactions.**
- Object 9290 is Due from Grantor Governments.
- School is not required.

### 3. List of Function (Activity) Accounts

<b><u>Code</u></b>	<b><u>Description</u></b>
<b>0000</b>	<b>NOT APPLICABLE.</b> Used with revenues and balance sheet transactions that do not require a function; only expenditure transactions require a function.
<b>1000–1999</b>	<b>INSTRUCTION</b>
1000	Instruction
1001-1099	<i>Instruction for Other Than Special Education—Locally Defined</i>
1100-1199	Special Education Instruction
1110	Special Education: Separate Classes
1120	Special Education: Resource Specialist Instruction
1130	Special Education: Supplemental Aids and Services in Regular Classrooms
1180	Special Education: Nonpublic Agencies/Schools (NPA/S)
1190	Special Education: Other Specialized Instructional Services
<b>2000–2999</b>	<b>INSTRUCTION-RELATED SERVICES</b>
2100	Supervision of Instruction
2110	<i>Instructional Supervision</i>
2120	<i>Instructional Research</i>
2130	<i>Curriculum Development</i>
2140	<i>In-house Instructional Staff Development</i>
2200	Administrative Unit (AU) of Multidistrict SELPA
2420	Instructional Library, Media, and Technology
2490	Other Instructional Resources
2495	<i>Parent Participation</i>
2700	School Administration
<b>3000–3999</b>	<b>PUPIL SERVICES</b>
3110	Guidance and Counseling Services
3120	Psychological Services
3130	Attendance and Social Work Services
3140	Health Services
3150	Speech Pathology and Audiology Services
3160	Pupil Testing Services
3600	Pupil Transportation
3700	Food Services
3900	Other Pupil Services
<b>4000–4999</b>	<b>ANCILLARY SERVICES</b>
4000	Ancillary Services
4100	<i>School-Sponsored Co-curricular</i>
4200	<i>School-Sponsored Athletics</i>
4900	<i>Other Ancillary Services</i>
<b>5000–5999</b>	<b>COMMUNITY SERVICES</b>
5000	Community Services
5100	<i>Community Recreation</i>
5400	<i>Civic Services</i>
5900	<i>Other Community Services</i>

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<b><u>Code</u></b>	<b><u>Description</u></b>
<b>6000–6999</b>	<b>ENTERPRISE</b>
6000	Enterprise
<b>7000–7999</b>	<b>GENERAL ADMINISTRATION</b>
7100	Board and Superintendent
7110	<i>Board</i>
7150	<i>Superintendent</i>
7180	<i>Public Information</i>
7200	Other General Administration
7300	<i>Fiscal Services</i>
7310	<i>Budgeting</i>
7320	<i>Accounts Receivable</i>
7330	<i>Accounts Payable</i>
7340	<i>Payroll</i>
7350	<i>Financial Accounting</i>
7360	<i>Special Projects Accounting</i>
7370	<i>Internal Auditing</i>
7380	<i>Property Accounting</i>
7390	<i>Other Fiscal Services</i>
7400	<i>Personnel/Human Resources Services</i>
7410	<i>Staff Development</i>
7430	<i>Credentials</i>
7490	<i>Other Personnel/Human Resources Services</i>
7500	<i>Central Support</i>
7510	<i>Planning, Research, Development, and Evaluation</i>
7530	<i>Purchasing</i>
7540	<i>Warehousing and Distribution</i>
7550	<i>Printing, Publishing, and Duplicating</i>
7600	<i>All Other General Administration</i>
7700	Data Processing Services
<b>8000–8999</b>	<b>PLANT SERVICES</b>
8100	Plant Maintenance and Operations
8110	<i>Maintenance</i>
8200	<i>Operations</i>
8300	<i>Security</i>
8400	<i>Other Plant Maintenance and Operations</i>
8500	Facilities Acquisition and Construction
8700	Facilities Rents and Leases
<b>9000–9999</b>	<b>OTHER OUTGO</b>
9000	Other Outgo
9100	Debt Service
9200	Transfers between Agencies
9300	Interfund Transfers

#### 4. Flexibility of the Function Field

The LEA may code its transactions to only the minimum level required by CDE, such as:

7100	Board and Superintendent
7200	Other General Administration
7700	Data Processing Services

Or the LEA may code its transactions to a more detailed level using the optional (*italicized*) codes presented in this manual, to more detailed codes developed by the LEA, or to a combination of both. For example, the LEA may decide to add its own functions for data processing:

7700	Data Processing Services, <i>Mainframe</i>
7710	<i>Data Processing Services, PC Support</i>

In this example, the LEA has used a locally defined function, which must be rolled up to Function 7700, for presentation of data to CDE.

*Caution:* If LEAs elect to add codes, they should be aware that in the future, these numbers could be preempted by CDE for other uses.

## 105—Function (Activity)

### 5. List of Function Accounts with Descriptions

<u>Code</u>	<u>Description</u>
<b>0000</b>	<b>NOT APPLICABLE.</b> This code is used for revenues and balance sheet transactions for which a function is not required. All expenditures must be coded to one of the functions below.
<b>1000–1999</b>	<b>INSTRUCTION</b>
<b>1000</b>	<p><b>Instruction.</b> Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location, such as a home or hospital. It may also be provided through some other approved medium, such as computers, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (readers, teaching machines, etc.) who assist in the instructional process. If a stipend is paid to a teacher for any noninstructional function, the stipend should be coded to the appropriate function. Expenditures for department chairpersons who teach part-time should be prorated using the full-time equivalent (FTE) ratio. Full-time department chairpersons' expenditures should be included in Function 2700, School Administration. Expenditures for instructional technology, which include computers, routers and servers, software licenses, communication lines, and computer maintenance costs, may be coded to Function 1000, Instruction, where they can be identified directly with the classroom. Instructional functions may not be used in capital project funds.</p>
<i>1001–1099</i>	<p><b><i>Other Instructional Activities—Locally Defined.</i></b> <i>Instruction provided for students in all goals except the special education goals. Generally used with Goals 1000–7000; may be used with Goal 8500, Child Care and Development Service, and Goal 4900, Other Supplemented Education. For reporting, these accounts are converted to Function 1000, Instruction.</i></p>
<b>1100–1199</b>	<p><b>Special Education Instruction.</b> Specialized instruction provided to special education students with individualized education programs (IEPs). This function measures the cost of those personnel who work directly with the students to teach them. The following instructional functions must be used with the special education goals; they may not be used with Goal 5001, Special Education—Unspecified.</p>
<b>1110</b>	<p><b>Special Education: Separate Classes.</b> Salaries, supplies, and other costs to provide separate instruction requiring placement in a separate setting due to the nature or severity of the students' special needs. Instruction may be provided in special classrooms on a part-time or a full-time basis (<i>Education Code</i> Section 56364). Students may receive a full continuum of services (<i>Education Code</i> Section 56361); however, this function records the cost of only one of those services, that of the separate class.</p>
<b>1120</b>	<p><b>Special Education: Resource Specialist Instruction.</b> Salaries, supplies, and other costs to provide instruction and services for those students whose needs have been identified in an IEP, who receive services under the direction of a resource specialist, and who are assigned to another classroom or a special education separate class for a majority of a school day</p>

<u>Code</u>	<u>Description</u>
	( <i>Education Code</i> Section 56362). Students may receive a full continuum of services ( <i>Education Code</i> Section 56361); however, this function records the cost of only one of those services, that of the resource specialist.
1130	<p><b>Special Education: Supplemental Aids and Services in Regular Classrooms.</b> Salaries, supplies, and other costs needed to allow a student to receive instruction provided in a regular education classroom or in an instructional setting other than those provided for in Function 1110, Special Education: Separate Classes; Function 1120, Resource Specialist Instruction; or Function 1180, Nonpublic Agencies/Schools. Supplemental aids and services make possible program modifications and blended programs with more flexibility for the special education student; these services include, but are not limited to, the following:</p> <p><b>Special Education Instructional Aides.</b> Teaching assistants necessary to allow a special education student to participate in a regular classroom.</p> <p><b>Interpreter Services.</b> Sign language interpretation of spoken language through the sign system of the student and tutoring of students regarding class content through the sign system of the student.</p> <p><b>Braille Services.</b> Transcription services to convert materials from print to braille. Transcription is for textbooks, tests, work sheets, or other instructional necessities.</p> <p><b>Assistive Technology.</b> Devices that allow a student to participate in a regular classroom environment.</p> <p><b>Special Education Home and Hospital Instruction.</b> Instructional services provided to students with special needs who are either homebound or in a hospital.</p>
1180	<p><b>Special Education: Nonpublic Agencies/Schools (NPA/S).</b> Instruction, in accord with an IEP, provided by a certified NPA/S under contract with the district, special education local plan area (SELPA), or county office when no appropriate public education program is available (<i>Education Code</i> Section 56365).</p>
1190	<p><b>Special Education: Other Specialized Instructional Services.</b> Specialized instruction provided in accord with an IEP on a pullout and/or blended basis to any special education student to supplement the instruction provided in a separate special education class, a nonpublic school, or a regular education setting. These services are instructional in nature and are provided by or under the supervision of certificated special education teachers. Other health, counseling, or psychological services provided to a special education student to help him or her benefit educationally from the regular instruction program are coded under the Pupil Services functions. The difference in coding between an Instructional function and a Pupil Services function sometimes may be difficult to distinguish. The main question to bear in mind when coding is whether the student is receiving direct instruction or whether the student is being given a supplemental health or other professional service that facilitates instruction. For example, an adaptive physical education teacher provides an instructional service in which the main purpose of the class is to provide physical</p>

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education. A nurse or dentist provides health care that enhances the physical condition of a student so that she or he is better able to participate in an instructional setting. As another example, a speech teacher may teach students using special techniques to help them speak and understand verbal signals, which would be coded to Function 1190; but a speech specialist, who diagnoses specific speech disorders and refers problems for medical or other professional attention to treat speech disorders, is more properly coded to Function 3150, Speech Pathology and Audiology Services. Other Specialized Instructional Services include, but are not limited to, the following:

**Language and Speech.** Instruction provided by a certificated teacher in language and speech skills to provide remedial intervention for students with difficulty understanding or using spoken language. The difficulty may result from problems with articulation, abnormal voice quality, fluency, or hearing loss.

**Adaptive Physical Education.** Direct physical education services provided by an adaptive physical education teacher to pupils who have needs that cannot be adequately satisfied in other physical education programs.

**Orientation and Mobility Instruction.** Instruction for students with identified visual impairments to develop skills in body awareness and movement around school and in the community.

**Vocational Education Training.** Instruction directly related to the preparation of individuals for paid or unpaid employment. This instruction may include provision for work experience, job coaching, job placement, and situational assessment.

**Vision Services.** This is a broad category of services provided to students with visual impairments. Assessment of an individual's visual ability should be coded to Function 3140, Health Services. The cost of classroom visual aids, such as curriculum modification and braille textbooks, used in a general classroom setting should be coded to Function 1130. Other specialized vision services coded to Function 1190 include the student's concept development; instruction in communication skills, such as reading braille; and career, vocational, and independent living skills.

**Education Technological Services.** Any specialized training or technical support for the incorporation of assistive devices, adaptive computer technology, or specialized media for the educational programs of the student.

**Assistive Services.** Training or technical assistance for students. See Pupil Services functions for the functional analysis of the student's need, including selecting, designing, fitting, customizing, or repairing appropriate devices.

**Sign Language Service.** Instruction in the use of sign language. This training is provided separately for the student. The provision of interpreters in the classroom is coded to Function 1130, Supplemental Aids and Services in Regular Classrooms.



<u>Code</u>	<u>Description</u>
<b>2000–2999</b>	<b>INSTRUCTION-RELATED SERVICES.</b> Instruction-related services provide administrative, technical, and logistical support to facilitate and enhance instruction, community services, and enterprise programs rather than operate as entities within themselves.
2100	<p><b>Supervision of Instruction.</b> Activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, understanding of child development, staff training, and so forth. This function includes both staff members with supervisory duties as well as staff members who are singularly involved with projects to improve curriculum and guidance of teachers in the use of instructional materials. This function also includes special project administration. Salaries and associated costs of accountants who provide supplemental services above the level provided by the business office or who provide services normally required of program managers, may be charged to Function 2100, Supervision of Instruction.</p> <p>Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.</p>
2110	<b><i>Instructional Supervision (Optional).</i></b> Activities associated with directing, managing, and supervising instructional services.
2120	<b><i>Instructional Research (Optional).</i></b> Activities associated with assessing programs and instruction based on research.
2130	<b><i>Curriculum Development (Optional).</i></b> Activities that aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques to stimulate and motivate students.
2140	<p><b><i>In-house Instructional Staff Development (Optional).</i></b> Expenditures for staff or consultants to develop curriculum for the professional or occupational growth and competence of instructional staff members during the time of their service to the school system or school. These activities include guiding teachers in the use of instructional materials, administering sabbaticals, providing the environment for in-service training, and so forth.</p> <p><i>The cost of a consultant who works with teachers outside the classroom should be charged to Function 2140, Staff Development, and Object 5800, Professional and Consulting Services and Operating Expenditures.</i></p> <p><i>A fee paid for an employee to attend a conference or a salary stipend for attending a staff development conference should follow the function of the employee. For example, the cost of a classroom teacher improving his or her ability to teach is an instructional cost, an “activity dealing directly with the interaction between teachers and students,” and should be charged to Function 1000. Likewise, the cost of a school nurse attending a staff development conference should be coded to Function 3140, Health Services.</i></p>

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<u>Code</u>	<u>Description</u>
	<i>The cost of a maintenance employee attending staff development should be coded to Function 8100, Plant Maintenance and Operations. (Please refer to the examples in Section 210, Staff Development.)</i>
2200	<b>Administrative Unit (AU) of a Multidistrict SELPA.</b> Activities concerned with the receipt and distribution of regionalized services funds, provision of administrative support, and coordination of the implementation of the local plan (Education Code Section 56195). Activities of the AU of a single -district SELPA are reported under Function 2100.
2420	<p><b>Instructional Library, Media, and Technology.</b> Activities concerned with the use of all teaching and learning resources, including hardware and content materials, methods, or experiences used for teaching and learning purposes. These activities consist of selecting, preparing, caring for, and making available to members of the instructional staff audiovisual equipment and material, education programs presented through television services, and computer-assisted instruction services. This category also includes guiding individuals in the use of library books and materials. All educational media include printed and nonprinted sensory materials. Instructional technology costs identified with computer labs and other instructional support centers may be charged to Instructional Library, Media, and Technology where they can be directly identified to it.</p> <p>Generally used with Goal 0000, Undistributed; if directly identifiable to a specific goal, it may be used with that goal. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.</p>
2490	<b>Other Instructional Resources.</b> Other activities and materials that provide students the resources to achieve appropriate student learning outcomes.
2495	<b><i>Parent Participation (Optional).</i></b> Activities designed to include the parents in the student's education.
2700	<p><b>School Administration.</b> Activities concerned with directing and managing the operation of a particular school. The activities include those performed by the principal, assistant principals, and other assistants while they supervise all operation of the school, evaluate the staff members, assign duties to staff members, supervise and maintain the school records, and coordinate school instructional activities with those of the LEA. These activities also include the work of clerical staff in support of the teaching and administrative duties. Other school administration services include graduation expenditures and department chairpersons.</p> <p>Generally used with Goals 1000–7000 if only one goal is offered at the school (i.e., all special education or all ROC/P) or if costs can be specifically identified with a goal. Otherwise used with Goal 0000, Undistributed. May also be used with Goal 8500, Child Care Services; and Goal 8600, County Services to Districts. If expenditures are charged to specific goals, there should be support indicating how the expenditures relate to the goals being charged.</p>

<u>Code</u>	<u>Description</u>
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<b>3000–3999</b>	<b>PUPIL SERVICES</b>
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3110	<p><b>Guidance and Counseling Services.</b> Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. This function includes information services, appraisal services, placement services, counseling services, and record maintenance services.</p>
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Information services consist of activities for disseminating educational, occupational, personal, and social information to help acquaint students with the curriculum and with educational and vocational opportunities and requirements. Such information may be provided directly to students through activities such as group or individual guidance, or it may be provided indirectly to students through staff members or parents.

Appraisal services consist of activities that assess student characteristics. They are used in administration, instruction, and guidance to assist the student in assessing his or her purposes and progress in career and personality development.

Placement services consist of activities that help place students in appropriate situations while they are in school. These could be educational situations, part-time employment while they are in school, and appropriate educational and occupational situations after they leave school. These activities also help ease the student's transition from one educational experience to another. The transition may require, for example, admissions counseling, referral services, assistance with records, and follow-up communications with employers.

Counseling services consist of activities concerned with the relationship between one or more counselors and one or more students between counselors and other staff members. These activities are intended to help the student understand his or her educational, personal, and occupational strengths and limitations; relate his or her abilities, emotions, and aptitudes to educational and career opportunities; utilize his or her abilities in formulating realistic plans; and achieve satisfying personal and social development.

Record maintenance services consist of activities for compiling, maintaining, and interpreting cumulative records of individual students, including systematic consideration of such factors as:

- Home and family background
- Physical and medical status
- Standardized test results
- Personal and social development
- School performance

Used with Goals 1000–7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services; and Goal 8600, County Services to Districts.

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The following counseling services in this function should be coded to Goals 5000–5999, Special Education:

**Behavior Management Services.** Services provided pursuant to an IEP to teachers, parents, or students by a professional counselor to promote lasting, positive changes in the student's behavior. These services result in the student gaining greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment (Title 5, *California Code of Regulations*, Section 3001[d]).

**Individual Counseling.** One-on-one counseling pursuant to an IEP. Counseling may focus on educational, career, or personal aspects. It may be with parents or staff members. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

**Group Counseling.** Counseling in a group setting pursuant to an IEP. Typically, group counseling is social skills development, but it may focus on educational, career, or personal aspects. It may be with parents or staff. Used with the special education goal, this service is expected to supplement the regular guidance and counseling program.

**Guidance Services.** Interpersonal, intrapersonal, or family interventions pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students. These services are expected to supplement the regular guidance and counseling program.

**Parent Counseling.** Individual or group counseling pursuant to an IEP to assist parents of special education students in better understanding and meeting their children's needs; many counseling sessions include parenting skills or other pertinent issues. IEP-required parent counseling is expected to supplement the regular guidance and counseling program.

3120

**Psychological Services.** Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluations; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents.

Psychological testing services are activities concerned with administering psychological tests, standardized tests, and inventory assessments. These tests measure ability, aptitude, achievement, interests, and personality. Activities also include the interpretation of these tests for students, school personnel, and parents.

Psychological counseling services are activities that take place between a school psychologist or other qualified person, a counselor, and one or more students in which the students are helped to perceive, clarify, and solve problems of adjustment and interpersonal relationships.

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Psychotherapy services are activities that provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, and solve emotional problems.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. Psychologist services for assessment testing for students with individualized education programs (IEP) should be coded to Goals 5000–5999.

3130

**Attendance and Social Work Services.** Activities designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community. Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes of absences, and enforcement of compulsory attendance laws. The time spent on attendance recording and reporting on a district-wide basis is charged to the general administration function.

Social work services consist of such professional services as diagnosing the problems of pupils arising out of the home, school, or community; undertaking casework services for the child or parent or both; interpreting the pupils' problems for other staff members; and promoting modification of the circumstances surrounding the individual pupil that is related to his or her problem insofar as the resources of family, school, and community can be brought to bear on the problem.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services; and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.

3140

**Health Services.** Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Medical services consist of activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical personnel.

Dental services consist of activities associated with dental screening, dental care, and orthodontic activities.

Nursing services consist of activities associated with nursing, such as health inspection, treatment of minor injuries, and referrals for other health services.

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Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.

Goals 5000–5999, Special Education, may include the following services in this function:

**Assessment Testing.** Individual health assessment done by a credentialed school nurse or physician for students who have or may be determined to need individualized education programs (*Education Code* Section 56324).

**Physical Therapy.** Services provided pursuant to an IEP by a registered physical therapist or physical therapist assistant when assessment shows a discrepancy between gross motor performance and other educational skills.

**Occupational Therapy.** Services provided to improve a student's postural stability, sensory processing and organization, environmental adaptation, motor planning and coordination, visual perception, and integration and fine motor abilities.

**Vision Services.** The assessment of functional vision and therapy to correct visual impairments.

**Health and Nursing.** Specialized physical health care services provided pursuant to an IEP, such as catheterization, nebulizer treatments, blood glucose monitoring, administration of oxygen, and any other specialized services that may be provided by a trained staff member and do not require the supervision of a physician. Other services provided pursuant to an IEP when a student has health problems that require nursing intervention beyond basic school health services include managing the health problem, consulting with staff, providing group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers.

3150

**Speech Pathology and Audiology Services.** Activities that identify, assess, and treat children with speech, hearing, and language impairments. Speech pathology services consist of activities that identify children with speech and language disorders; diagnose and assess specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers, as appropriate.

Audiology services consist of activities that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip-reading), and speech conversation; create and administer programs of hearing conversation; and counsel and guide children, parents, and teachers as appropriate.

Audiological services for special education students include measurements of acuity or consultation with speech pathologists. Classroom instruction by a certificated teacher in

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how to speak, read, or interpret verbal signals is more properly coded to Function 1190, Special Education: Other Specialized Instructional Services.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged. Goals 5000–5999, Special Education, may include language and speech services to provide remedial intervention for individuals with difficulty understanding or using spoken language. Services include referral and assessment, monitoring, reviewing, and consultation.

3160

**Pupil Testing Services.** Cost of staff or consultants assigned to coordinate the standardized testing of students in academic contents. The cost of classroom teachers administering tests to their students during the instructional day remains a part of the instructional function.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed. May be used with Goal 8500, Child Care and Development Services, and Goal 8600, County Services to Districts. If charging to specific goals, there should be support indicating how the expenditures relate to the goals being charged.

3600

**Pupil Transportation.** Activities concerned with conveying students to and from school. Transportation other than from home to school is referred to as “Other Miles,” which includes field trips and transportation between school sites. Costs of “Other Miles” are instructional costs to the user program or project.

Costs in the Pupil Transportation function include:

- Transportation supervisors, directors, bus drivers, clerks, and bus maintenance personnel
- Fuel, oil, tires, and parts for buses
- Contracted repair of buses
- Bus driver training and certification
- Contracts with individual(s), other districts, and firms for transporting pupils
- Rental of buses
- Acquisition and replacement of equipment used for transporting pupils, including buses

Costs in this function exclude:

- Field trips
- Student organization trips
- Summer school miles
- Financing costs (e.g., principal and interest for acquisition of buses)
- Principal and interest on school bus loans/capital leases
- Vehicles other than those used for student transportation

Costs for trips to school activities (“Other Miles”) if first accumulated in Function 3600 are to be transferred to other Functions and/or Resources using Object 5710. (See Example 5 in Section 202, Expenditures; and Section 212, Transportation).

<b>105—Function (Activity)</b>
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**Code**

**Description**

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise used with Goal 0000, Undistributed.

3700

**Food Services.** Activities concerned with providing food to students and staff in a school or LEA. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Costs in this function include:

- Food service supervisors, managers, directors, and related staff, such as bookkeepers and clerks
- Cooks and helpers
- Food purchases
- Nonfood purchases, such as plates, silverware, napkins, etc., essential to providing food services to students
- Commodities
- Food services laundry
- Purchase of vehicles and other transportation costs for the purpose of transporting food from central locations to satellite locations
- Acquisition and replacement of related equipment
- Repair and maintenance of equipment used in this function
- Snacks for kindergarten classes
- Food purchased for lunches not reimbursed through the School Lunch Program

Costs in this function exclude food purchases for meetings or workshops or to instruct students on food preparation. Function 6000, Enterprise, is used for a catering service. See the examples in Section 204, Cafeteria.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed.

3900

**Other Pupil Services.** Other support services to students not classified elsewhere in the 3000 accounts.

Generally used with Goals 1000–7000 if directly identifiable to a goal; otherwise, used with Goal 0000, Undistributed.

**4000–4999**

**ANCILLARY SERVICES**

4000

**Ancillary Services.** School-sponsored activities during or after the school day that are not essential to the delivery of services in the Functions 1000, 2000, and 3000 series. These activities are generally designed to provide students with experiences such as motivation and enjoyment and improvement of skills in either a competitive or noncompetitive setting.

Generally used with Goals 1000–7000.

4100

***School-Sponsored Co-curricular (Optional).*** School-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band,



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Description

*chorus, choir, speech, and debate. Also included are student-financed and managed activities, such as Class of 20XX, Chess Club, Senior Prom, and Future Farmers of America. Athletics is coded to Function 4200.*

4200 ***School-Sponsored Athletics (Optional).*** *School-sponsored activities, under the guidance and supervision of LEA staff, that provide opportunities for students to pursue various aspects of physical education. Athletics normally involves competition between schools and frequently involves offsetting gate receipts or fees.*

4900 ***Other Ancillary Services (Optional).*** *Activities that provide students with learning experiences not included in the other Function 4000, Ancillary Services, accounts.*

**5000–5999 COMMUNITY SERVICES**

5000 **Community Services.** Activities concerned with providing community services to community participants other than students. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, or a community child care center for working parents.

5100 ***Community Recreation (Optional).*** *Activities concerned with providing recreation for the community as a whole or for some segment of the community. Included are such staff activities as organizing recreation programs for all citizens of the community at city parks, swimming pools, or school playgrounds.*

5400 ***Civic Services (Optional).*** *Activities concerned with providing services to civic affairs or organizations. This function includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.*

5900 ***Other Community Services (Optional).*** *Community services activities that cannot be classified under the preceding areas of responsibility. “Other” may include public library services and welfare activities.*

*Used with Goal 8100, Community Service, and Goal 8500, Child Care and Development Services.*

**6000–6999 ENTERPRISE**

6000 **Enterprise.** Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. Food services should not be charged here, but rather to Function 3700 because costs are financed in large part through federal and state revenues. This function is used when an LEA is selling goods or services to outside organizations.

Function 6000 should be used with Self-Insurance Fund and Retiree Benefit Fund activities.

Generally used with Goal 0000, Undistributed.

## 105—Function (Activity)

<u>Code</u>	<u>Description</u>
<b>7000–7999</b>	<b>GENERAL ADMINISTRATION</b>
	General Administration refers to district-wide or countywide administrative activities that are accounted for in the General Fund. Other funds may receive a proportionate share of these costs through an interfund transfer of indirect costs using Function 7200, General Administration. The optional administrative functions are not appropriate in funds other than the General Fund.
7100	<b>Board and Superintendent.</b> Activities concerned with establishing and administering a policy for operating the LEA.
7110	<p><b>Board (Optional).</b> <i>Activities of the elected body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.</i></p> <p><i>Costs in this function include:</i></p> <ul style="list-style-type: none"> <li>• <i>Activities of the members of the Board of Education</i></li> <li>• <i>Activities of the district performed in support of school district meetings</i></li> <li>• <i>Legal activities in interpretation of the laws and statutes and general liability situations</i></li> <li>• <i>Activities of external auditors</i></li> <li>• <i>Services rendered in connection with any school system election, including elections of officers and bond elections</i></li> <li>• <i>Activities concerned with staff relations systemwide and the responsibilities for contractual negotiations with both instructional and noninstructional personnel</i></li> </ul>
7150	<p><b>Superintendent (Optional).</b> <i>Activities associated with the overall general administration of or executive responsibility for the entire LEA.</i></p> <p><i>Costs in this function include:</i></p> <ul style="list-style-type: none"> <li>• <i>Activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in generally directing and managing all affairs of the LEA</i></li> <li>• <i>Personnel and materials in the office of the chief executive officer</i></li> <li>• <i>Activities associated with community/public relations</i></li> <li>• <i>Activities associated with developing and maintaining good relationships with state and federal officials</i></li> <li>• <i>Activities associated with grant procurement</i></li> </ul>
7180	<p><b>Public Information (Optional).</b> <i>Writing, editing, and other activities necessary for the preparation and dissemination of educational and administrative information to the public through various news media or personal contact.</i></p> <p><i>Generally used with Goal 0000, Undistributed.</i></p>
7200	<b>Other General Administration.</b> Activities other than Function 7100, Board, and Function 7150, Superintendent, which manage the LEA as an overall entity. Other General Administration activities include fiscal services, personnel services, and central support services.

Code
Description

Certain insurance should be charged to the appropriate function, such as Function 1000, Instruction, for pupil insurance and driver training vehicle insurance, Function 3600, Pupil Transportation, for insurance on buses; and Function 3700, Food Services, for insurance on food service vehicles. All other costs of property or general liability insurance not charged to a specific function should be charged to Function 7200, Other General Administration; or optionally to Function 7600, All Other General Administration.

The optional general administrative functions are not appropriate in funds other than the General Fund. Function 7200, General Administration, is allowed in those special revenue funds that may be charged an indirect cost, such as the Child Development Fund. However, district-wide administrative costs are not directly expended in any fund other than the General Fund.

Generally used with Goal 0000, Undistributed.

- 7300 ***Fiscal Services (Optional).*** Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing funds.
- 7310 ***Budgeting (Optional).*** Activities concerned with supervising budget planning, formulation, control, and analysis.
- 7320 ***Accounts Receivable (Optional).*** Activities concerned with receiving money. They include the current audit of receipts.
- 7330 ***Accounts Payable (Optional).*** Activities concerned with paying out money. They include the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine whether such disbursements are lawful expenditures of the LEA.
- 7340 ***Payroll (Optional).*** Activities concerned with periodically paying individuals entitled to remuneration for services rendered.
- 7350 ***Financial Accounting (Optional).*** Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.
- 7360 ***Special Projects Accounting (Optional).*** Activities concerned with maintaining the records of financial operations and transactions of special projects.
- 7370 ***Internal Auditing (Optional).*** Activities concerned with verifying the account records, which include evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.
- 7380 ***Property Accounting (Optional).*** Activities concerned with preparing and maintaining current inventory records of land, buildings, and equipment. These records are used in equipment control and facilities planning.

<b>105—Function (Activity)</b>
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<b><u>Code</u></b>	<b><u>Description</u></b>
7390	<b><i>Other Fiscal Services (Optional).</i></b> Fiscal services that cannot be classified under the preceding functions.
7400	<b><i>Personnel/Human Resources Services (Optional).</i></b> Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment and placement, staff transfers, health services, and staff accounting.
7410	<b><i>Staff Development (Optional).</i></b> The activities concerned with developing district-wide training programs for noninstructional personnel in all classifications.
7430	<b><i>Credentials (Optional).</i></b> Activities related to credential services.
7490	<b><i>Other Personnel/Human Resources Services (Optional).</i></b> Personnel services that cannot be classified under the preceding functions.
7500	<b><i>Central Support (Optional).</i></b> Activities other than general administration that support the instructional and supporting services programs. These activities include planning, research, development, evaluations, purchasing, distribution, and warehousing services for the LEA.
7510	<p><b><i>Planning Research Development and Evaluation (Optional).</i></b> Activities associated with conducting and managing programs of planning, research, development, and evaluation for a school system on a systemwide basis, including costs of facility planning and administration not directly identifiable to a capital project.</p> <p><u>Planning Services</u> include activities concerned with selecting or identifying the overall, long-range goals and priorities of the organization. They also involve formulating various courses of action needed to achieve these goals. This is done by identifying needs and relative costs and benefits of each course of action.</p> <p><u>Research Services</u> include activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.</p> <p><u>Development Services</u> include activities in the deliberate, evolving process of improving educational programs, such as activities using the products of research.</p> <p><u>Evaluation Services</u> include activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through a careful appraisal of previously specified data in light of the particular situation and goals previously established.</p>
7530	<b><i>Purchasing (Optional).</i></b> Activities concerned with purchasing supplies, furniture, equipment, and materials used in schools or school system operations.
7540	<b><i>Warehousing and Distribution (Optional).</i></b> The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail.
7550	<b><i>Printing, Publishing, and Duplicating (Optional).</i></b> The activities of printing and publishing administrative publications, such as annual reports, school directories, and

<u>Code</u>	<u>Description</u>
	<i>manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.</i>
7600	<b>All Other General Administration (Optional).</b> All other general administrative services not classified elsewhere in Functions 7300–7500.
7700	<p><b>Data Processing Services.</b> This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of this function are costs for computer facility management, computer processing, systems development, analysis and design, and interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting, and human resources/personnel. <u>Personal computers (PCs) that are stand-alone are to be charged to the appropriate function. Peripherals, including terminals and printers, are to be charged to the appropriate function.</u> Costs associated with mainframe, minicomputers, and networked or stand-alone microcomputers that provide services to multiple functions are recorded here.</p> <p>Costs in this function include:</p> <ul style="list-style-type: none"> <li>• Salaries and other expenditures/expenses (including hardware/software maintenance) for PC networks that include student and general administrative software and serve multiple functions. If these costs can be directly identified as instructional or instructional support, they should be charged to the appropriate function.</li> <li>• Network managers for noninstructional computer networks.</li> <li>• Salaries and other expenditures/expenses (including hardware/software maintenance) for minicomputers that include student and general administrative software and serve multiple functions.</li> <li>• Salaries and other expenditures/expenses (including hardware/software maintenance) for mainframe computers that include student and general administrative software and serve multiple functions.</li> <li>• Management Information Systems (MIS) directors</li> </ul> <p>Costs in this function exclude:</p> <ul style="list-style-type: none"> <li>• Stand-alone or networked computers used by a specific functional area</li> <li>• Instructional computer networks</li> <li>• Instructional technology coordinator</li> </ul> <p>Generally used with Goal 0000, Undistributed.</p>
8000–8999	<b>PLANT SERVICES.</b> Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in working condition and a state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
8100	<b>Plant Maintenance and Operations.</b> This function is used for expenditures related to activities to keep the physical plant and grounds open, clean, comfortable, and in working condition and a state of repair. This function is used to record expenditures for the maintenance and operation of the physical plant and grounds.

## 105—Function (Activity)

### Code

### Description

Do not use Function 8100 for a capital project, which extends the life and the value of a capital asset. (See Function 8500, Facilities Acquisition and Construction.)

Generally used with Goal 0000, Undistributed.

**8110**      ***Maintenance (Optional).** Activities involved with repairing, restoring, or renovating school property, including grounds, buildings, site improvements, building fixtures, and service systems.*

**8200**      ***Operations (Optional).** Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting, and ventilation systems, trash collection, caring for grounds, and other housekeeping activities that are repeated on a daily, weekly, monthly, or seasonal basis.*

**8300**      ***Security (Optional).** Activities concerned with maintaining order and safety in school buildings, on the school grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.*

**8400**      ***Other Plant Maintenance and Operations (Optional).** Operations and maintenance of plant services that cannot be classified elsewhere in Functions 8100–8399.*

**8500**      **Facilities Acquisition and Construction.** Activities concerned with capital projects, such as acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improving sites. Capitalize projects that extend the life and value of a site, building, or major equipment and that exceed the LEA's capitalization threshold. Documented time of a project manager to a capital project may be capitalized. (Refer to Procedure 801 in Part I of CSAM.)

Facility costs that are not clearly identifiable to a capital project should not be charged to Function 8500. Facility planning or administration should be charged to Function 7200, Other General Administration, or to optional Function 7510, Planning Research Development and Evaluation. Facility improvements that do not significantly extend the life or increase the value of a site or building or that do not meet the LEA's threshold for capitalization should be charged to Function 8100, Plant Maintenance and Operations.

**8700**      **Facilities Rents and Leases.** Activities concerned with acquiring facilities through operating leases or rent. This does not include capital lease payments.

<u>Code</u>	<u>Description</u>
<b>9000–9999</b>	<b>OTHER OUTGO</b>
	Used with Goal 0000, Undistributed.
9100	<b>Debt Service.</b> Servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here. It should also be used to record that portion of direct costs for issuing tax and revenue anticipation notes (TRANS), bonds, or certificates of participation (COPS), including interest expense, which is equal to or less than investment earnings on the proceeds. If costs exceed investment earnings, the excess costs are to be charged to Function 7200, Other General Administration. If long-term debt is issued at a discount, the discount should be recorded in this function with Object 7699, All Other Financing Uses.
9200	<b>Transfers Between Agencies.</b> These include outgoing tuitions and transfers of apportionments and resources.
9300	<b>Interfund Transfers .</b> Financial outflows to other funds of the LEA that are not classified as quasi-external transactions, reimbursements, loans, or advances.

<b>105—Function (Activity)</b>
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